Revenue Administration — Learning Objectives

By completing Revenue Administration, including the self-test questions and interactive exercises within each lesson and the end-of-lesson quizzes, you will gain knowledge and skills that will help you understand the revenues generated in a government.

Lesson 1 — Structure and Policy

This lesson presents you with an examination of trends in revenue structures and explains the importance of a well-structured revenue policy within a government.

Learning Objectives:
• Identify the external influences on local government finance.
• Recall the four trends in the revenue structures of local governments.
• Describe the four basic considerations governments should make when deciding how to pay for services.
• Explain the importance of developing and adopting a revenue policy.
• Distinguish between the essential components of a well-conceived revenue policy.

Lesson 2 — Property Taxes

This lesson provides you with instructions on how millage rates are calculated and explains the entire property tax cycle.

Learning Objectives:
• Recall the property tax cycle.
• Name the key players in the property tax process.
• Recognize how to calculate the millage rate and apply it to a digest to determine revenue collection.
• Identify how to strengthen the collection of property taxes.

Lesson 3 — Charges for Services

This lesson assists you in distinguishing between taxes and fees, how to determine when a fee should be charged and considerations for the fee amount.

Learning Objectives:
• Distinguish between taxes and fees.
• Examine issues governments face when adopting charges for services or fees.
• Recognize services pricing issues.
• Identify costs for determining fee pricing.
• Define fee pricing methodologies.
• Describe the important components of a fee policy as it relates to an overall revenue policy.
Lesson 4 — Taxes Other than Property
This lesson examines the category “other taxes” for governments.

Learning Objectives:
• Differentiate between taxes (other than property) charged by local governments.
• Define sales and use tax.
  — Cite what can be taxed
  — Understand the authority local governments have to levy a sales tax
  — Identify positive and negative aspects of sales and use tax
• Learn the different types of business taxes.
• Recognize the changing trends in taxes other than property.

Lesson 5 — Licenses, Permits, and Regulatory Fees
This lesson examines different types of revenue generated by governments that are categorized as “licenses and permits.”

Learning Objectives:
• Cite the different types of revenue classified as licenses and permits.
• Distinguish between a license and a permit.
• Define regulatory fees.
• Recognize the diversity in state laws pertaining to licenses, permits and regulatory fees.
• Define impact fees.

Lesson 6 — Intergovernmental Revenue
This lesson examines revenue sources under the “intergovernmental revenue” category for governments.

Learning Objectives:
• Define intergovernmental revenues.
• Describe the theoretical concept of intergovernmental revenues.
• Identify types of intergovernmental revenues.
• Differentiate between the different types of intergovernmental revenues.
• Recognize current trends in intergovernmental revenues.

Lesson 7 — Other Revenue
This lesson explores other revenue categories including fines and forfeitures, investment income, contributions and donations from private sources, revenue from debt proceeds and other financing sources.

Learning Objectives:
• Define the various forms of fines and forfeiture revenues.
• Recall methods of generating revenue from investment income.
• Cite the types of revenues generated from private donations.
• Define terms associated with revenue from debt proceeds.
• Determine “other financing sources” revenues.

Lesson 8 — Improving Collections
This lesson presents techniques for enhancing the collection of governmental revenues.

Learning Objectives:
• Cite the many different collection methods available.
• Recognize many different collection strategies.
• Understand that collection strategies can be unique and all strategies are not applicable in every organization.
Lesson 9 — Revenue Manual

Learning Objectives:
• Define “revenue manual”.
• State the purposes of a revenue manual.
• Identify the key components of a revenue manual.
• Recognize factors impacting revenues included in a revenue manual.

Lesson 10 — Revenue Forecasting

Learning Objectives:
• Define “revenue forecasting”.
• State the intent of revenue forecasting.
• Identify the key components of forecasting revenues.
• Use external indicators to assist in the forecasting process.

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